

2021 No. 1442

EXITING THE EUROPEAN UNION
CUSTOMS

**The Customs Importation (Miscellaneous Provisions and
Amendment) (EU Exit) (Amendment) Regulations 2021**

Made - - - -at 12.11 p.m. on 15th December 2021

Laid before Parliament at 4.00 p.m. on 15th December 2021

Coming into force - - 31st December 2021

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 42(1) of the Customs and Excise Management Act 1979^(a).

Citation and commencement

1. These Regulations may be cited as the Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) (Amendment) Regulations 2021 and come into force on 31st December 2021.

Amendment of the Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021

2.—(1) The Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021^(b) are amended as follows.

(2) In regulation 3(3) (amendment to the Ship's Report, Importation and Exportation by Sea Regulations 1981), in the text inserted as regulation 8A (removal of goods imported by sea from RoRo or other listed locations)—

- (a) at the beginning of paragraph (2) for “Goods” substitute “Relevant goods”;
- (b) for paragraph (5) substitute—

“(5) In this regulation—

“HMRC inland border facility” means a place used by HMRC to exercise search and examination powers under the Customs and Excise Management Act 1979;

“Relevant goods” means any goods other than goods which were Union goods—

- (a) in the Republic of Ireland immediately before they were imported into the United Kingdom; or

(a) 1979 c. 2. Section 42 was amended by sections 37, 38 and 46 of the Criminal Justice Act 1982 (c. 48) and section 29 of, and paragraph 36 of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018 (c. 22).

(b) S.I. 2021/1312.

(b) in Northern Ireland immediately before they were removed to Great Britain;
“Union goods” has the same meaning as it has in article 5(23) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in EU law.”.

Jim Harra
Angela MacDonald

At 12.11 p.m. on 15th December 2021 Two of the Commissioners of Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Commissioners for Her Majesty’s Revenue and Customs under the Customs and Excise Management Act 1979. This is an EU Exit instrument.

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021 (2021/1312) so that the restrictions on removing goods imported by sea from an approved wharf in new regulation 8A inserted into the Ship’s Report, Importation and Exportation by Sea Regulations 1981 (S.I. 1981/1260) will not apply to Union goods that were in the Republic of Ireland immediately before they were imported into the United Kingdom or in Northern Ireland immediately before they were removed to Great Britain.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

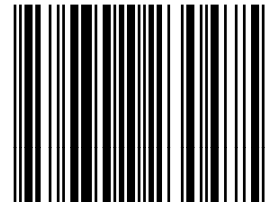
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